

Hospital		City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data	
Financial Performance Indicators	FY99				FY03 Q2	MA Industry Median FY03 Q2	NorthEast US Median FY01 [2]
Profitability							
Operating Margin						-1.1%	not available
Non-Operating Margin						0.4%	not available
Total Margin						-0.5%	1.9%
Operating Surplus (Loss)						---	---
Total Surplus (Loss)						---	---
Liquidity							
Current Ratio						1.61	1.64
Days in Accounts Receivable						52.3	60.4
Average Payment Period						51.7	65.9
Solvency/Capital Structure							
Debt Service Coverage (Total) [3]					---	---	2.79
Cashflow to Total Debt [3]					---	---	15.5%
Other							
Total Net Assets						---	---
Net Patient Service Revenue [4]						---	---

Data Sources: FY99 - FY01 data is drawn from DHCFF-403 Cost Report, Schedule 23. FY02 data drawn from DHCFF annual filing. FY03Q2 data drawn from DHCFF Quarterly Filing
CAVEATS: FY99 - FY02 data is unaudited but reviewed by the Division for consistency with the Audited Financial Statements. DHCFF filings may not reflect all of the financial resources available to the hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information must be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.
Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

Notes:

[1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.

[2] Northeastern U.S. Median data from The "2003 Almanac of Hospital Financial & Operating Indicators". The Center for Healthcare Industry Performance Studies (CHIPS)/St. Anthony/Medicore INGENIX.

[3] Not applicable to Quarterly analysis due to shortened time frame.

[4] Net Patient Service Revenue includes Premium Revenue.